



MEMORANDUM

TO: Honorable Mayor and City Council
FROM: Resident Oversight Commission
SUBJECT: Measure Q Fund Financial Report - Fiscal Year 2020-2021 – 2nd Quarter
DATE: April 22, 2021

The Resident Oversight Commission has reviewed all revenues and expenditures in accordance with Barstow Municipal Code Section 2.26.050 and reports the following:

Fiscal Year 2020-2021 • 2nd Quarter (October 1, 2020 – December 31, 2020)

| | |
|--|--------------------------|
| TOTAL REVENUES: | \$1,890,940.69 |
| TOTAL EXPENDITURES: | <u>(\$ 1,887,591.92)</u> |
| EXCESS OF REVENUES OVER EXPENDITURES: | <u>\$ 3,348.77</u> |

See EXHIBIT A for breakdown of revenues and expenditures

Kimberly Johnson
Chairperson

22 apr 21
Date

Mary M Stapp
Mary Stapp, Interim Finance Director

4/22/21
Date

EXHIBIT A

Measure Q Revenues and Expenditure Summary
October 1, 2020 - December 31, 2020

| Revenues | |
|-------------------|------------------------|
| 10/1 - 10/31/2020 | \$ 587,376.44 |
| 11/1 - 11/30/2020 | 487,227.09 |
| 12/1 - 12/31/2020 | 816,337.16 |
| TOTAL | \$ 1,890,940.69 |

| Expenditures | Appropriation | Expenditures | Year-to-Date Expenditures | Description | Significant Changes this Quarter |
|--|---------------------|-------------------|---------------------------|---|----------------------------------|
| General Government - Transfers & Other | | | | | |
| Benefits | 56,369.00 | 13,880.79 | 27,708.18 | Pension Unfunded Liability (Paid Monthly) | |
| Cost Allocation | \$ 500,000.00 | \$ 125,000.00 | 250,000.00 | Annual Cost Allocation \$500K to General Fund | |
| Total | 556,369.00 | 138,880.79 | 277,708.18 | | |
| City Manager Division | | | | | |
| Operations | 1,840.00 | - | - | | |
| Total | 1,840.00 | - | - | | |
| General Government - IT Division | | | | | |
| Salaries | 52,117.00 | 12,681.85 | 22,487.35 | 1 IT Coordinator (Shared Position) | |
| Benefits | 5,003.00 | 1,200.89 | 2,388.81 | 1 IT Coordinator (Shared Position) | |
| Operations | - | - | - | | |
| Total | 57,120.00 | 13,882.74 | 24,876.16 | | |
| General Government - Insurance/Risk Mgmt Division | | | | | |
| Operations | 76,774.00 | - | 76,774.00 | Annual Liability Insurance Premium - Q1 | |
| Total | 76,774.00 | - | 76,774.00 | | |
| Police Uniform Division | | | | | |
| Salaries | 1,052,294.00 | 281,737.30 | 492,533.78 | 1 Police Officer Trainee 7 Police Officers | |
| Benefits | 197,951.00 | 60,195.41 | 110,292.70 | 1 Police Officer Trainee 7 Police Officers | |
| Operations | 337,372.00 | 36,513.15 | 78,343.85 | | |
| Capital & Equipment | 311,402.00 | 72,380.73 | 135,474.48 | | |
| Total | 1,899,019.00 | 450,826.59 | 816,644.81 | | |
| Police Dispatch Division | | | | | |
| Salaries | 153,314.00 | 86,205.80 | 139,683.39 | 1 Dispatcher | |
| Benefits | 16,931.00 | 4,122.31 | 6,506.52 | 1 Dispatcher | |
| Operations | - | 29.69 | 29.69 | | |
| Total | 170,245.00 | 90,357.80 | 146,219.60 | | |
| Police Administration Division | | | | | |
| Salaries | 58,674.00 | 14,298.68 | 26,830.17 | 1 Police Services Assistant | |
| Benefits | 7,941.00 | 2,140.87 | 3,954.35 | 1 Police Services Assistant | |
| Total | 66,615.00 | 16,439.55 | 30,784.52 | | |
| Public Works - Streets Maintenance | | | | | |
| Salaries | 107,297.00 | 29,917.20 | 53,263.60 | 2 Public Services Assistant I | |
| Benefits | 10,520.00 | 5,161.81 | 8,618.51 | 2 Public Services Assistant I | |
| Operations | 25,000.00 | - | 14,442.62 | | |
| Capital & Equipment | 66,000.00 | - | - | | |
| Total | 208,817.00 | 35,079.01 | 76,325.13 | | |

EXHIBIT A

Measure Q Revenues and Expenditure Summary
October 1, 2020 - December 31, 2020

| Expenditures | Appropriation | Expenditures | Year-to-Date | | Description | Significant Changes this Quarter |
|--|------------------------|------------------------|------------------------|--------------|--|--|
| | | | Expenditures | Expenditures | | |
| Public Works - Fleet Maintenance | | | | | | |
| Salaries | 67,962.00 | 19,665.09 | 34,731.06 | 1 | Mechanic | |
| Benefits | 7,831.00 | 2,086.28 | 4,121.10 | 1 | Mechanic | |
| Operations | 10,000.00 | 419.84 | 419.84 | | | |
| Total | 85,793.00 | 22,171.21 | 39,272.00 | | | |
| Community Development - Community Promotional Fund | | | | | | |
| Planned Community Promotions | 11,500.00 | - | - | | | |
| Downtown Xmas Lights | 6,750.00 | 448.02 | 448.02 | | | |
| Mural Program | - | - | - | | | |
| 4th of July Community Event | 20,000.00 | - | 21,500.00 | | | |
| Military Banners | 3,500.00 | 1,120.55 | 1,753.16 | | | |
| Community Promotional Fund (Unplanned) | 2,500.00 | - | - | | | |
| Senior/Youth Funds | 50,000.00 | - | - | | | |
| Total | 94,250.00 | 1,568.57 | 23,701.18 | | | |
| Parks & Recreation Division | | | | | | |
| Capital & Equipment | 166,921.00 | 22,721.01 | 22,721.01 | | | Includes Carryforward Budget from FY 20 |
| Total | 166,921.00 | 22,721.01 | 22,721.01 | | | |
| Barstow Fire Protection District - Capital Items (102) | | | | | | |
| Operations | 83,602.00 | - | - | | | Holman Capital Lease Payment - April 2021 • New Fire Engine • KME Fire Engine Refurbishment • Hydraulic Lift for Servicing Fire Apparatus Includes Carryforward Budgets from FY 20 |
| Capital & Equipment | 215,100.00 | 12,969.91 | 12,969.91 | | | • HVAC FS361 \$50K • BC Vehicle \$90,100 • HW/SW/Network \$75K |
| Total | 298,702.00 | 12,969.91 | 12,969.91 | | | |
| Barstow Fire Protection District - Sworn (103) | | | | | | |
| Salaries | 1,371,017.00 | 415,006.93 | 866,975.25 | 3 | Battalion Chiefs, 5 FF/Paramedic, 1 FF Trainee | |
| Benefits | 1,297,626.00 | 126,404.76 | 1,054,892.10 | 3 | Battalion Chiefs, 5 FF/Paramedic, 1 FF Trainee | |
| Operations | 740,450.00 | 516,861.90 | 535,360.77 | | | \$500K Loan Repay to General Fund |
| Total | 3,409,093.00 | 1,058,273.59 | 2,457,228.12 | | | |
| Barstow Fire Protection District - Administration (103) | | | | | | |
| Salaries | 79,204.00 | 21,354.78 | 38,047.61 | 1 | Fire Inspector/Arson Investigator | |
| Benefits | 9,265.00 | 3,066.37 | 5,346.28 | 1 | Fire Inspector/Arson Investigator | |
| Total | 88,469.00 | 24,421.15 | 43,393.89 | | | |
| GRAND TOTAL | \$ 7,180,027.00 | \$ 1,887,591.92 | \$ 4,048,618.51 | | | |

| Measure Q Fund Balance | |
|------------------------------|------------------------|
| Beginning Balance | \$ 4,245,865.43 |
| Q2 Revenues | 1,890,940.69 |
| Q2 Expenditures | (1,887,591.92) |
| Q Ending Fund Balance | \$ 4,249,214.20 |